



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ- IVಎ Part- IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ೧೭ , ಏಪ್ರಿಲ್, ೨೦೨೦ (ಚೈತ್ರ ೨೮, ಶಕವರ್ಷ ೧೯೪೨) Bengaluru, FRIDAY, 17 , APRIL, 2020 (Chaithra 28, ShakaVarsha 1942)	ನಂ. ೧೩೮ No. 138
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GOVERNMENT OF KARNATAKA

No. FD 27 CSL 2020

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 17.04.2020.

REMOVAL OF DIFFICULTIES ORDER (01/2020)

Whereas, sub-section (1) of section 40 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) (hereafter in this Order referred to as the said Act) provides that an assessment under section 38 or reassessment under section 39 of an amount of tax due for any prescribed tax period shall not be made after five years after the end of the prescribed tax period. Sub-section (2) of section 40 of the said Act provides that if any tax is not paid by a dealer who has failed to get registered though liable to do so or fraudulently evaded attracting punishment under section 79 of the said Act, an assessment or reassessment may be made within eight years from the end of the prescribed tax period.

Whereas, sub-section (2) of section 62 of the said Act provides for the time limit of thirty days from the date of an order within which the appeal shall be preferred against such order and the same can be extended to a further period of one hundred and eighty days, if the appellate authority is satisfied that the appellant has sufficient cause for not preferring the appeal within that period;

Whereas, sub-section (2) of section 63 of the said Act provides for the time limit of sixty days from the date of an order within which the appeal shall be

preferred against such order and the same can be extended to a further period of one hundred and eighty days, if the appellate tribunal is satisfied that the appellant has sufficient cause for not preferring the appeal within that period;

Whereas, sub-section (2) of section 63A of the said Act provides that a Joint Commissioner shall not exercise any power of revision if more than four years have expired after the passing of the order sought to be revised and sub-section (3) of this section provides for the time limit of one year from the date of initiation of proceeding or calling for the records, as the case may be, for passing orders under this section.

Whereas, sub-section (3) of section 64 of the said Act provides that an Additional Commissioner or the Commissioner shall not exercise any power of revision if four years have expired after the passing of the order sought to be revised.

Whereas, sub-section (1) of section 69 of the said Act provides for the time limit of five years from the date of an order passed, to an authority for rectification of mistakes apparent on record;

Whereas, due to the pandemic of Corona Covid-19 virus and the consequential lock down, it has become difficult to make the assessment under section 38 or reassessment under section 39 of the said Act within the time limit specified under section 40 of the said Act and there is a requirement to remove this difficulty by extending the time limit for making such assessment and reassessment. Further, there is also a requirement to extend the limitation applicable to appeal, revision and rectification under the said Act.

Whereas, sub-section (2) of Section 90 of the said Act provides that in case any difficulty arises in giving effect to the provisions of this Act, otherwise than in relation to the transition from the provisions of the Acts in force before the commencement of the said Act, the Government may, by notification, make such provisions, not inconsistent with the purposes of the said Act, as appear to it to be necessary or expedient for removing the difficulty.

Now, therefore, in exercise of the powers conferred by section 90 of the Karnataka Value Added Tax Act, 2003 read with sub-section (3) of section 174 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, hereby makes the following Order, to remove the difficulties, namely:-

1. Title and commencement.- (1) This Order may be called the Karnataka Value Added Tax (Removal of Difficulties) Order, 2020.

(2) It shall come into force from the date of publication in the Official Gazette.

2. For the removal of difficulties, it is hereby clarified that,-

(a) for the purpose of calculating,-

- (i) the “five years after the end of prescribed tax period” in sub-section (1) of section 40 of the Karnataka Value Added Tax Act, 2003 (Karnataka Act 32 of 2004) (hereinafter referred to as “said Act”) relating to tax periods upto March 2016, shall be considered to be “five years and six months after the end of prescribed tax period”;
- (ii) the “eight years after the end of prescribed tax period” in sub-section (2) of section 40 of the said Act relating to tax periods upto March 2016, shall be considered to be “eight years and six months after the end of prescribed tax period”;

(b) for those orders appealed against are served after 1st day of September, 2019 and before 30th day of November, 2019, for the purpose of calculating the “further period of one hundred and eighty days” in sub-section (2) of section 62 of the said Act, shall be considered to be “further period of two hundred seventy days”;

(c) for those orders appealed against are served after 1st day of September, 2019 and before 30th day of November, 2019, for the purpose of calculating the “further period of one hundred and eighty days” in

sub-section (2) of section 63 of the said Act, shall be considered to be “further period of two hundred seventy days”;

(d) for the purpose of calculating,-

- (i) the “four years have expired after the passing of the order sought to be revised” in sub-section (2) of section 63A of the said Act, relating to tax periods upto March 2016, shall be considered to be “four years and six months have expired after the passing of the order sought to be revised”;
- (ii) the “one year from the date of initiation of proceeding or calling for the records” in sub-section (3) of section 63A of the said Act relating to tax periods upto March 2016, shall be considered to be “one year and six months from the date of initiation of proceeding or calling for the records”;

(e) for the purpose of calculating “four years have expired after the passing of the order sought to be revised” in sub-section (3) of section 64 of the said Act, relating to tax periods upto March 2016, shall be considered to be “four years and six months have expired after the passing of the order sought to be revised”;

(f) for the purpose of calculating the “five years from the date of an order passed by it” in sub-section (1) of section 69 of the said Act, shall be considered to be “five years and six months from the date of an order passed by it”;

By Order and in the name of the
Governor of Karnataka,

(K.SAVITHRAMMA)
Under Secretary to Government,
Finance Department (C.T.-1).